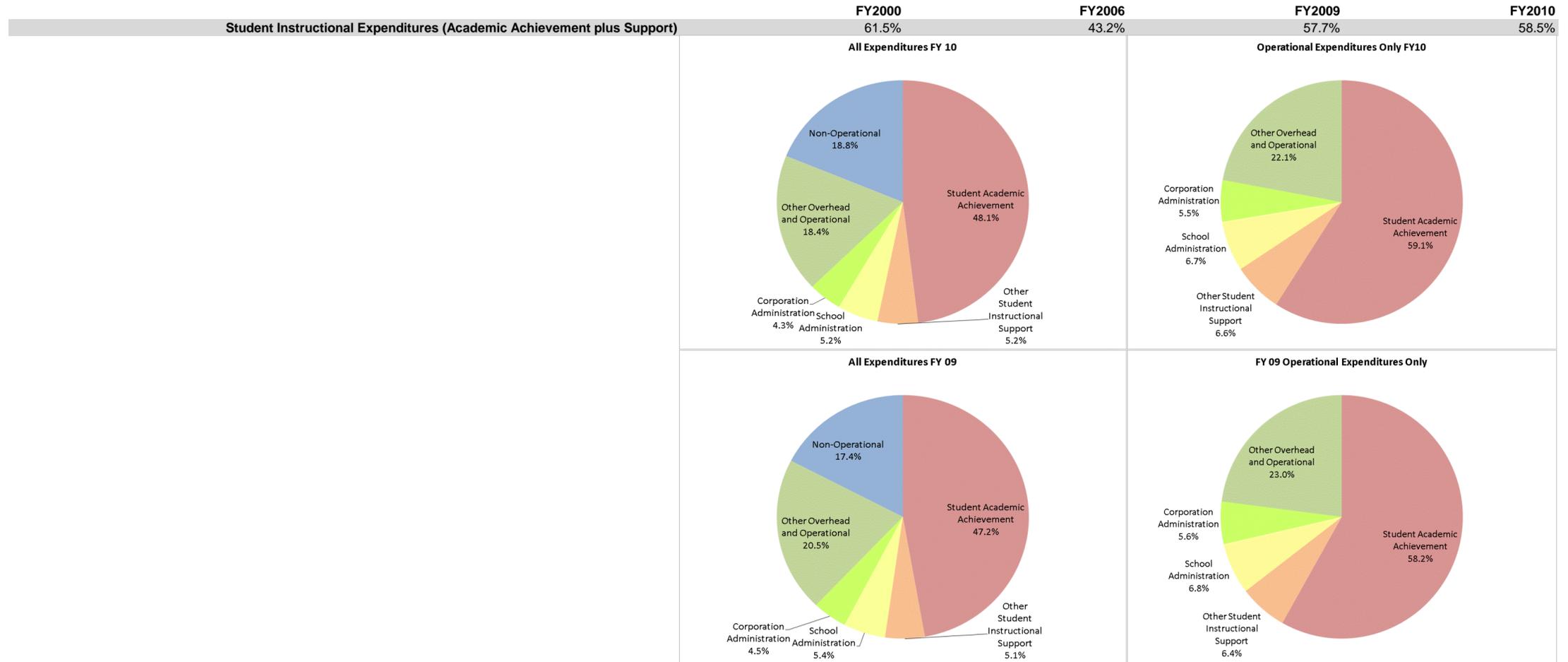


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Cowan Community School Corp (1900)

Cowan Community School Corp (1900)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$2,364,167	51.2%	\$2,542,795	35.5%	\$3,093,331	47.2%	\$3,217,457	48.1%
Student Instructional Support	\$472,790	10.2%	\$553,211	7.7%	\$685,542	10.5%	\$697,753	10.4%
Overhead and Operational	\$1,047,854	22.7%	\$1,323,838	18.5%	\$1,636,101	25.0%	\$1,519,607	22.7%
Nonoperational	\$731,246	15.8%	\$2,738,861	38.3%	\$1,139,710	17.4%	\$1,260,748	18.8%
Grand Total	\$4,616,056		\$7,158,705		\$6,554,684		\$6,695,565	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$129,752	\$145,518			12%
	11100 Regular Programs; Elementary	\$784,032	\$780,965	\$1,179,520	\$1,256,245	60%	61%	7%
	11200 Regular Programs; Middle/Junior High	\$48,756	\$1,195	\$0	\$0	-100%	-100%	
	11300 Regular Programs; High School	\$729,327	\$880,155	\$1,173,388	\$1,181,143	62%	34%	1%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$7,221	\$0			-100%
	11590 Other Vocational Education Programs	\$5,696	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$8,660	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$14,530	\$11,206	\$28,213	\$30,467	110%	172%	8%
	12310 Physical Impairment; Orthopedic Impairment	\$9,343	\$0	\$0	\$0	-100%		
	12340 Physical Impairment; Hearing Impairment	\$12,180	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$0	\$0	\$300	\$0			-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$2,019	\$0	\$6,860		240%	
	12510 Culturally Different; Communication Disorders	\$117	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$45,111	\$97,873	\$142,295	\$149,065	230%	52%	5%
	12710 Equal Opportunity At Risk	\$34,098	\$0	\$19,135	\$79,301	133%		314%
	12810 Special Education Preschool	\$8,756	\$33,339	\$20,846	\$3,291	-62%	-90%	-84%
	12900 Other Special Programs	\$3,581	\$5,426	\$3,767	\$4,231	18%	-22%	12%
	14300 Summer School Programs; High School	\$10,683	\$5,543	\$3,549	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$17,182	\$0	\$12,757	\$12,440	-28%		-2%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$60,648	\$25,959	\$35,949	\$34,232	-44%	32%	-5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$6,236	\$12,410	\$11,394	\$15,928	155%	28%	40%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$13,975	\$24,450			75%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$1,045	\$39			-96%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$2,300	\$0	\$0		-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$325	\$0	\$249		-23%	
	22220 Library/Media Services; School Library	\$58,109	\$61,507	\$82,379	\$82,226	42%	34%	0%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$15,717	\$34,649	\$818	\$182	-99%	-99%	-78%
	22360 Instruction, Related Technology; Network Support	\$0	\$41,622	\$146,583	\$127,633		207%	-13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$52,151	\$67,644	\$79,758	\$63,216	21%	-7%	-21%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$1,596	\$0	\$0		-100%	
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$445	\$687	\$740		66%	8%
	26497 2007 Account Code - Teachers Retirement Fund	\$49,399	\$73,690	\$0	\$0			
Student Academic Achievement Total		\$1,974,312	\$2,139,868	\$3,093,331	\$3,217,457	63%	50%	4%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$35,070	\$56,588	\$110,345	\$129,400	269%	129%	17%
	21290 Guidance Services; Other Guidance Services	\$215	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$21	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$20,272	\$23,596	\$28,060	\$28,913	43%	23%	3%
	21420 Psychological Testing	\$43,451	\$55,924	\$67,211	\$64,921	49%	16%	-3%
	21430 Psychological Counseling	\$15,019	\$0	\$52,637	\$49,447	229%		-6%
	21490 Other Psychological Services	\$6,533	\$7,267	\$7,649	\$7,786	19%	7%	2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$45,707	\$51,573	\$67,188	\$67,440	48%	31%	0%
	24100 Office of The Principal	\$218,407	\$260,511	\$352,451	\$349,845	60%	34%	-1%
Student Instructional Support Total		\$384,696	\$455,458	\$685,542	\$697,753	81%	53%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$12,386	\$6,413	\$8,241	\$23,863	93%	272%	190%
	23150 Board of Education; Legal Services	\$1,195	\$150	\$1,217	\$369	-69%	146%	-70%
	23160 Board of Education; Promotion Expenses	\$783	\$937	\$6,431	\$4,780	> 500%	410%	-26%
	23190 Board of Education; Other Governing Body Services	\$5,857	\$6,039	\$3,983	\$4,506	-23%	-25%	13%
	23210 Executive Administration; Office of The Superintendent	\$131,996	\$182,175	\$246,354	\$234,575	78%	29%	-5%
	25191 Other Fiscal Services; Refund of Revenue	\$1,528	\$1,984	\$3,566	\$15,934	> 500%	> 500%	347%
	25193 Other Fiscal Services; Printed Forms	\$0	\$0	\$596	\$193			-68%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,512	\$3,908			158%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$370	\$550			49%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$19,630	\$15			-100%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$305	\$0			-100%
	25920 Ditch Assessments	\$87	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$319,790	\$402,339	\$479,610	\$509,266	59%	27%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,725	\$0	\$0	\$0	-100%		
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$64,879	\$37,352	\$51,426	\$34,841	-46%	-7%	-32%

School Corporation Expenditures by Expenditure Type
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Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$960	\$836	\$0	\$0			
	26499 2007 Account Code - Other	\$6,829	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$47	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,023	\$904	\$550	\$1,008	-1%	12%	83%
	26700 Operation and Maintenance of Plant Services; Insurance	\$14,575	\$65,790	\$50,623	\$47,245	224%	-28%	-7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$87	\$1,873	\$3,746		> 500%	100%
	27010 Student Transportation; Service Area Direction	\$0	\$24,839	\$28,638	\$30,753		24%	7%
	27100 Student Transportation; Vehicle Operation	\$58,198	\$64,094	\$86,345	\$97,657	68%	52%	13%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$13,424	\$33,410	\$60,231	\$35,889	167%	7%	-40%
	27400 Student Transportation; Purchase of School Buses	\$0	\$36,770	\$151,394	\$69,750		90%	-54%
	27500 Student Transportation; Insurance on Buses	\$3,637	\$4,290	\$378	\$3,499	-4%	-18%	> 500%
	27700 Student Transportation; Contracted Transportation Services	\$140,409	\$112,629	\$93,222	\$65,380	-53%	-42%	-30%
	27900 Student Transportation; Other Student Transportation Services	\$5,171	\$5,248	\$6,948	\$6,962	35%	33%	0%
	31100 Food Services Operations; Service Area Direction	\$0	\$4,560	\$0	\$0		-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$172,099	\$225,440	\$330,466	\$322,599	87%	43%	-2%
	31900 Other Food Services	\$763	\$1,618	\$2,192	\$2,321	204%	43%	6%
Overhead and Operational Total		\$960,360	\$1,217,902	\$1,636,101	\$1,519,607	58%	25%	-7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$99	\$0	\$0	\$0	-100%		
	33200 Community Recreation	\$4,269	\$1,740	\$1,671	\$5,852	37%	236%	250%
	33400 Athletic Coaches	\$47,506	\$41,344	\$69,312	\$69,678	47%	69%	1%
	33930 Latch Key Kid Program	\$28,795	\$37,415	\$24,197	\$24,639	-14%	-34%	2%
	33990 Other Community Services; Other	\$0	\$0	\$339	\$109			-68%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$147,119	\$0	\$0		-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$96,588	\$6,124	\$6,276		-94%	2%
	45100 Building Acquisition, Construction and Improvements	\$60,458	\$1,552,951	\$7,063	\$38,859	-36%	-97%	450%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$64,972	\$86,630	\$0	\$0	-100%	-100%	
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$11,250	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,001	\$3,231	\$1,477		-70%	-54%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$25,833	\$33,928	\$23,750	\$24,619	-5%	-27%	4%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$135,376	\$4,529	\$2,642		-98%	-42%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$66,321	\$124,514	\$64,304	\$28,883	-56%	-77%	-55%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$319	\$0	\$0		-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$119,531	\$105,000	\$115,000		-4%	10%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$19,641	\$26,860	\$22,031		12%	-18%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$14,925	\$0	\$3,570	\$0	-100%		-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,294	\$0	\$0	\$0	-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$9,477	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$375,609	\$319,453	\$678,494	\$622,917	66%	95%	-8%
	54250 Common School Fund; Interest	\$0	\$0	\$121,267	\$297,621			145%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$145			
	60700 Nonprogramed Charges; Scholarships	\$500	\$0	\$0	\$0	-100%		
Nonoperational Total		\$712,309	\$2,721,550	\$1,139,710	\$1,260,748	77%	-54%	11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$22,375	\$25,769	\$0	\$0			
	26492 2007 Account Code - Social Security	\$199,718	\$217,812	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$8,668	\$19,034	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$337,320	\$327,588	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$99	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$16,300	\$33,624	\$0	\$0			
Prorated By Fund Total		\$584,380	\$623,927	\$0	\$0			